
IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF UTAH
CENTRAL DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

**JONATHAN L. CRANER, JC CUSTOM
CONSTRUCTION & DESIGN,**

Defendants.

**ORDER AFFIRMING & ADOPTING
REPORT & RECOMMENDATION**

Case No. 2:07CV827DAK

This case was assigned to United States District Court Judge Dale A. Kimball, who then referred it to United States Magistrate Judge Brooke C. Wells under 28 U.S.C. § 636(b)(1)(B). This case involves the enforcement of an I.R.S. Summons pursuant to 26 U.S.C. §§ 636(b)(3). Magistrate Judge Wells held a hearing on the court's Order to Show Cause on December 11, 2007.

On December 28, 2007, Magistrate Judge Wells issued a Report and Recommendation, recommending that the court: (1) find that Respondent has failed to show cause why she should not be compelled to comply with the Summons; and (2) order Respondent to provide the material requested in the Summons within 30 days from the date of the Order adopting the Report & Recommendation.

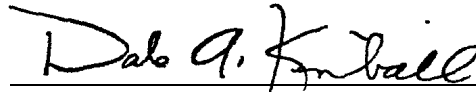
The Report and Recommendation notified the parties that any objection to the Report and Recommendation was required to be filed within ten days of receiving it. The time for filing an

objection has passed and no objection has been filed to the Report and Recommendation.

The court has reviewed the file *de novo*. The court approves the Magistrate Judge's Report and Recommendation in its entirety and adopts it as the order of the court. Respondent shall provide the IRS, located at 50 South 200 East, Salt Lake City, Utah 84111, with the information required by the Summons within thirty days of the date of this order.

DATED this 15th day of January, 2008.

BY THE COURT:

A handwritten signature in black ink, reading "Dale A. Kimball", is written over a horizontal line.

DALE A. KIMBALL

United States District Judge